

BEFORE THE STATE BOARD OF EQUALIZATION
OF **THE** STATE OF CALIFORNIA

In the Matter of the Appeal of)
JACK B. AND **PETRONELA** GAYER)

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 6, 1964, by Jack B. and Petronela Gayer for rehearing of **their** appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitutes cause for the granting thereof and, accordingly, it is ordered that the petition be and **the** same is hereby denied, **and that** our order of January 7, 1964, be and the same is hereby affirmed.

Done at San Francisco , California, this 17th day of March , 1964, by the State Board of Equalization.

Paul R. Leake , Chairman
John W. Lynch , Member
Robert J. Kelly , Member
Richard Klein , Member
_____, Member

ATTEST: [Signature] , Secretary